

ACTIVITY EXPLANATIONS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT NAME</u>
705	Engineering costs not chargeable to a specific project.
732	Traffic Control Supplies (Includes only costs not properly chargeable to a specific project or road. Examples are: (a) costs of barricades, flare pots, construction signs, etc., that are moved from job to job; and (b) sign shop equipment cost or depreciation expense.)
734	Safety Supply Expenditures
790	Small Road Tools
791	Road Materials Inventory Adjustment
882	Liability Insurance
810	Education (Includes only costs not chargeable to administration or another specific activity.)
853	Weather Service - County Share
957	Gravel Pit Inspections

Expenditures charged to the Distributive Expense - Other activity must be distributed to various other activities at year end, based on cost of operations, in accordance with the instructions for Schedule IV of the Supporting Schedules for the Act 51 Annual Financial Report.

Note: Cost of operations for each construction/capacity improvements, preservation-structural improvements, and routine and preventive maintenance activity includes all Activity costs including the fringe benefit (Per Schedule III)

- 515 Administration - This activity is found in the County Road Fund. Its use is mandatory. Only expenditures actually administrative in relation to the entire county road department shall be charged to this activity. Salaries, wages, and travel expenses of the commission members and office personnel, along with their respective costs for fringe benefits should be debited to this activity. This activity will also be charged with all office expenses such as office supplies, office telephone, postage, advertising, association services, depreciation on office equipment and other administrative expenses not chargeable to a project or activity.
- 516 Engineering - This activity is found in the County Road Fund. Its use is optional. It may reflect all engineering salaries, supplies, equipment, and other engineering expenses not chargeable to another project or activity. If this activity is not used, these expenses can be charged to activity 514 - Distributive Expense Other.